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UNITED NATIONS POPULATION FUND

Annual Financial Review, 2006

Summary

From 2005 to 2006, total income to UNFPA increased by $40.5 million or 7.2 per cent to $605.5 million. UNFPA resources surpassed the $500-million level for the third sequential year, including $389.3 million in regular resources, the highest total ever in the history of UNFPA. However, this positive trend which does not take into account the effect of inflation should be put into proper perspective. In 1995, UNFPA regular resources peaked at $312.6 million, followed by a declining trend reaching $249.8 million in 1999. In the meantime, the demand for reproductive health services, including HIV/AIDS prevention has continued to increase through the years. Increased and predictable core resources are necessary to enable UNFPA to deliver its programmes to help countries attain the goals of the International Conference on Population and Development and the Millennium Declaration, as well as the commitments made at the 2005 World Summit, including achieving universal access to reproductive health by 2015.

UNFPA will continue to focus its programme delivery on supporting and promoting national ownership and capacity-building. With respect to the funding base, UNFPA aims to continue to focus on increasing and achieving more stability and predictability in contributions to regular resources which are the foundation and bedrock of the Fund's operations.

Increase in regular resource contribution income by $9.3 million or 2.7 per cent from 2005 to 2006 was largely due to higher contributions from nine major donors.

Total expenditure increased by $13.3 million or 2.5 per cent to $536.6 million in 2006, of which $1.5 million (0.3 per cent) was attributable to increase in programme activities.

The balance of unexpended regular resources at the end of 2006 totalled $1.2 million (in 2005 it was 48.6 million), representing 0.3 per cent of income for the year. The lower amount of unexpended regular resources was due to after-service health insurance (ASHI) liabilities and other accrued staff benefits recognized in the year. ASHI and other accrued staff benefits were only partially funded.

After adding back unfunded staff benefit liabilities of $57 million and deducting $15.4 million of a restricted contribution from a private endowment trust, the amount carried forward from 2006 to 2007 was $42.8 million. Table 7 provides the movements in reserves and fund balances. Statutory reserves, operational and field accommodation were replenished in accordance with applicable UNFPA Financial Regulations and Rules.

UNFPA closed the year 2006 in robust financial health.

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Introduction

1. The annual financial review, 2006, provides summary information on UNFPA income and expenditure for the year and on assets, liabilities, and fund balances at 31 December 2006. This information is provided for activities funded by both regular and other resources. All figures are provisional subject to external audit, and may not add up to totals due to rounding.

2. The statements "Income and expenditures and fund balances for the year ended 31 December 2006" are provided in table 1 for regular, other, and total resources and in table 2 for other resources by category. The statement "Assets, liabilities and fund balances at 31 December 2006" is provided in table 3 for regular, other, and total resources.

I. TOTAL RESOURCES

A. Income

3. Total income to UNFPA in 2006 was $605.5 million (in 2005 it was $565.0 million), comprising contribution income of $570.5 million (in 2005 it was $544.9 million), interest income of $17.0 million (in 2005 it was $11.8 million), other income of $2.6 million (in 2005 it was $8.3 million) and a contribution from a private endowment trust of $15.4 million.

4. Total contribution income for the last five years can be summarized as follows:

	2006	2005	2004	2003	2002
	$m	$m	$m	$m	$m
Regular resources	360.5	351.2	322.5	288.5	250.1
Other resources	210.0	193.7	171.4	103.6	109.5
Total	570.5	544.9	493.9	392.1	359.6
Other resources as percentage of total resources	36.8%	35.5%	34.7%	26.4%	30.5%

5. Contributions to regular resources have increased steadily in the last five years.

B. Expenditure

6. Total expenditure in 2006 was $536.6 million (in 2005 it was $523.3 million).

7. Total expenditure for the last five years can be summarized as follows:

	2006	2005	2004	2003	2002
	$m	$m	$m	$m	$m
Programme expenditure	443.7	441.8	374.3	308.1	346.9
Programme activities	424.4	422.9	354.9	294.2	329.4
Technical Advisory Programme	19.3	18.9	19.4	13.9	17.5
Net biennial support budget	87.0	78.6	70.3	67.5	65.4
Other	5.9	2.9	6.9	9.1	1.4
Total expenditure	536.6	523.3	451.5	384.6	413.7

8. Programme activities expenditure for the last two years can be summarized by region as follows:

	2006		2005	
	$m	%	$m	%
Sub-Saharan Africa	120.0	28.3	107.1	25.3
Asia and the Pacific	103.8	24.5	107.0	25.3
Arab States and Europe	53.0	12.5	42.2	10.0
Latin America and the Caribbean	49.0	11.6	51.0	12.1
Interregional	66.3	15.6	82.3	19.5
Procurement services/Junior Professional Officers programme	32.3	7.6	33.3	7.9
Total programme activities expenditure	424.4	100.0	422.9	100.0

9. Table 5 provides a breakdown of programme activities expenditure by recipient country and region, excluding interregional projects and procurement services.

10. Programme activities expenditure for the last two years can be summarized by UNFPA country category as follows:

		2006		2005	
	Country Category_ftn1	$m	%	$m	%
A	Countries in most need of assistance to realize ICPD goals	190.3	44.8	168.5	39.8
B	Countries which have made considerable progress towards achieving ICPD goals	83.0	19.5	88.6	21.0
C	Countries that have demonstrated significant progress in achieving ICPD goals	22.4	5.3	20.9	4.9
O	Other countries	2.5	0.6	1.5	0.4
Total country projects		298.2	70.2	279.5	66.1
Regional projects		27.9	6.6	27.8	6.6
Interregional		66.3	15.6	82.3	19.5
Procurement services/Junior Professional Officers programme		32.3	7.6	33.3	7.9
Total programme activities expenditure		424.4	100.0	422.9	100.0

C. Fund balances and reserves

11. Reserves and fund balances at 31 December 2006 totalled $265.7 million (in 2005 it was $280.9 million).

12. Reserves and fund balances for the last five years can be summarized as follows:

	2006	2005	2004	2003	2002
	$m	$m	$m	$m	$m
Programmable fund balances	188.6	205.7	174.2	128.8	129.6
Operational reserve	72.1	70.2	64.5	57.7	50.0
Reserve for field accommodation	5.0	5.0	5.0	5.0	5.0
Total	265.7	280.9	243.6	191.4	184.6

II. REGULAR RESOURCES

A. Income

13. Contribution income for the year was $360.5 million (in 2005 it was $351.2 million). The increase by $9.3 million or 2.7 per cent was due to $9.2 million in increased contributions from nine major donors and $0.1 million was on account of favourable exchange rates as reflected in table 4.

14. At 31 December 2006, a provision of $0.1 million (in 2005 it was $0.1 million) was made in respect of contributions receivable for which collection is considered doubtful.

15. Increased interest rates throughout the period gave rise to interest income for the year of $10.8 million (in 2005 it was $6.3 million). Other income totalling $2.5 million for the year (in 2005 it was $8.3 million) was lower on account of a favourable currency revaluation in 2005.

16. Table 4 provides a summary of contributions in excess of $1.0 million.

B. Programme expenditure

17. Actual programme expenditure for the year, which includes the direct and indirect costs of programme activities of $245.7 million and $19.3 million in Technical Advisory Programme (TAP) expenditure totalled $265.0 million (in 2005 it was $253.3 million).

18. Programme activities expenditure by implementing partner can be summarized as follows:

	2006		2005	
	$m	%	$m	%
UNFPA (includes assistance to procurement for government projects)	147.4	60.0	139.2	59.4
Governments	70.6	28.7	68.4	29.2
International institutions and NGOs	23.9	9.7	22.6	9.8
United Nations agencies	3.8	1.6	3.8	1.7
Total programme activities expenditure	245.7	100.0	234.3	100.0

C. Biennial support budget

19. The revised gross and net biennial support budget (BSB) appropriations for the biennium ending 31 December 2006 were $209.0 million and $196.4 million, respectively.

20. Actual BSB activity for the year can be summarized as follows:

	2006	2005
	$m	$m
Gross BSB expenditures	97.0	88.5
Credits to BSB	(10.0)	(9.9)
Net BSB expenditures	87.0	78.6
Total expenditure	357.4	334.7
Net BSB as percentage of total expenditure	24.3%	23.5%

21. Actual BSB expenditures can be summarized as follows:

	2006	2005
	$m	$m
Posts	70.4	64.2
Operating expenses	15.6	14.7
Reimbursement to United Nations agencies	6.4	5.8
Furniture and equipment	1.9	1.4
Travel	1.4	1.2
Consultants	1.1	1.0
Other staff costs	0.2	0.2
Gross total	97.0	88.5
Credits to BSB	(10.0)	(9.9)
Net BSB expenditures	87.0	78.6

22. Net BSB appropriations for the 2006-2007 biennium were 44.3 per cent utilized as of 31 December 2006. Table 6 provides trend analysis of biennial support budget expenditures.

D. Implementation of the Enterprise Resource Planning system

23. The total development costs and maintenance for the Enterprise Resource Planning (ERP) system approved by the Executive Board is $22.7. Expenditures of $2.2 million were incurred in the year ended 31 December 2006 (in 2005 it was $1.8 million). Cumulative expenditures since inception total $16.2 million.

E. Fund balances and reserves

24. The balance of programmable funds at 1 January 2006 was $48.6 million (in 2005 it was $25.0 million). The net excess of income over expenditure for the year was $32.1 million (in 2005 it was $30.6 million) and, together with other reserve movements, decreased the balance of programmable funds to $1.2 million at 31 December 2006, compared to $48.6 million in 2005. The lower amount of unexpended regular resources was due to $61.6 million in after-service health insurance (ASHI) liabilities and $18.0 million in other accrued staff benefits recognized in the year. UNFPA had only funded $22.5 million of the ASHI liabilities, leaving $57.0 million in unfunded staff benefit liabilities. Table 7 provides the movements in reserves and fund balances. After adding back unfunded staff benefit liabilities of $57 million and deducting $15.4 million of a restricted contribution from a private endowment trust, the amount carried forward from 2006 to 2007 was $42.8 million.

25. At 31 December 2006, the operational reserve was increased to $72.1 million (in 2005 it was $70.2 million). This amount equals 20 per cent of regular contributions income, in accordance with Financial Rule 112.1.

III. OTHER RESOURCES

A. Income and expenditure

26. Total income to other resources during the year was $216.2 million (in 2005 it was $199.2 million) comprising contributions of $210.0 million (in 2005 it was $193.7 million) and other income including interest of $6.2 million (in 2005 it was $5.4 million). Other resources include co-financing (trust funds, thematic trust fund, cost-sharing and other trust funds), Junior Professional Officers programme and procurement services.

27. Activities financed by co-financing funds can be summarized as follows:

					2006	2005
	Trust Funds	Thematic Trust Fund	Cost-sharing	Other Trust Funds	Total	Total
	$m	$m	$m	$m	$m	$m
Fund balance at 1 January	91.0	22.9	24.9	6.8	145.5	139.8
Contributions	121.6	12.2	33.3	0.6	167.7	157.9
Programme activities	(91.1)	(23.5)	(31.7)	(1.0)	(146.4)	(155.1)
Other income, expenditure, and adjustments	(1.0)	0.7	(0.5)	1.0	(0.6)	3.0
Fund balance at 31 December	120.5	12.3	26.0	7.5	166.2	145.5

B. Fund balances

28. The excess of income over expenditure for the year of $36.1 million (in 2005 it was $11.0 million), together with refunds to donors of $5.4 million (in 2005 it was $2.2 million) and a net transfer within UNFPA resources of $0.7 million (in 2005 it was $0.8 million), resulted in an increase in other resources fund balances from $157.1 million in 2005 to $187.3 million in 2006.

IV. CASH AND INVESTMENTS

29. At 31 December 2006, investments held by UNFPA totalled $203.5 million under regular resources, compared to $113.6 million in 2005, and $263.0 million under other resources, compared to $227.0 million in 2005. Cash held under regular resources totalled $21.8 million (in 2005 it was $5.2 million) and nil under other resources (in 2005 it was 0.3). The market value of investments held at 31 December 2006 was $464.7 million.

V. RECOMMENDATION

30. The Executive Board may wish to:

(a) Take note of the present report (DP/FPA/2007/15);

(b) Recognize the significance of increasing and achieving stability and predictability in contributions to UNFPA regular resources;

(c) Recognize that timeliness in the payment of contributions is essential to maintaining liquidity and facilitating continuous programme implementation to assist countries in achieving the goals of the International Conference on Population and Development and the Millennium Development Goals.

ANNEX

Table 1. Income and expenditures and fund balances for the year ended 31 December 2006

Table 2. Income and expenditures and fund balances for the year ended 31 December 2006 – Other resources

Table 3. Assets, liabilities and fund balances for the year ended 31 December 2006

Table 4. Regular resources – Contributions in excess of $1.0 million

Table 5. Programme activities expenditure by recipient country and region

Table 6. Regular resources – Analysis of biennial support budget (1995-2006)

Table 7. Regular resources – Movements in reserves and fund balances (1997-2006)

Table 1

Income and expenditures and fund balances for the year ended 31 December 2006

	Regular resources		Other resources		Total resources	
	2006	2005	2006	2005	2006	2005
	$million	$million	$million	$million	$million	$million
INCOME						
Contributions [a/]	360.5	351.2	210.0	193.7	570.5	544.9
Private endowment trust	15.4	-	-	-	15.4	-
Interest income	10.8	6.3	6.2	5.4	17.0	11.8
Other income	2.5	8.3	0.1	0.0	2.6	8.3
Total Income	**389.3**	**365.8**	**216.2**	**199.2**	**605.5**	**565.0**
EXPENDITURE						
Programme activities [b/]	245.7	234.3	178.7	188.6	424.4	422.9
Technical Advisory Programme	19.3	18.9	-	-	19.3	18.9
Programme expenditure	265.0	253.3	178.7	188.6	443.7	441.8
Net biennial support budget expenditures [c/]	87.0	78.6	-	-	87.0	78.6
Implementation of ERP	2.2	1.8	-	-	2.2	1.8
Other expenditure	3.2	1.1	0.5	0.0	3.8	1.1
Total expenditure	**357.4**	**334.7**	**179.2**	**188.6**	**536.6**	**523.3**
Excess / (Deficit) of income over expenditure	**31.9**	**31.0**	**37.0**	**10.6**	**68.9**	**41.7**
Provision for doubtful collection of receivables	0.1	0.1	-	-	0.1	0.1
Prior period adjustments	(0.4)	0.4	0.9	(0.4)	0.4	-
Net Excess / (Deficit) of income over expenditure	**32.2**	**30.5**	**36.1**	**11.0**	**68.3**	**41.6**
Fund balances at 1 January	48.6	25.0	157.1	149.1	205.7	174.1
Savings on Prior Periods' Obligations	2.5	(1.3)	0.2	-	2.6	(1.3)
Prior period Staff Related Benefits	(57.1)	-	-	-	(57.1)	-
Transfers within reserves	(24.5)	(5.8)	-	-	(24.5)	(5.8)
Refunds to donors	-	-	(5.4)	(2.2)	(5.4)	(2.2)
Transfers within UNFPA resources	(0.5)	0.2	(0.7)	(0.8)	(1.2)	(0.6)
Fund balances at 31 December [d/]	**1.2**	**48.6**	**187.3**	**157.1**	**188.6**	**205.8**

[a/] see Table 4 for further analysis of contributions in excess of $1.0 million

[b/] see Table 5 for analysis of programme activities by recipient country and region

[c/] see Table 6 for analysis of biennial support budget

[d/] see Table 7 for analysis of reserves and fund balances

Table 2

Income and expenditures and fund balances for the year ended 31 December 2006 - Other resources

	Co-financing		Junior Professional Officers programme		Procurement Services		Total Other resources	
	2006	2005	2006	2005	2006	2005	2006	2005
	$million	$million	$million	$million	$million	$million	$million	$million
INCOME								
Contributions	167.7	157.9	2.6	3.3	39.7	32.5	210.0	193.7
Interest income	5.5	4.8	0.1	0.0	0.6	0.6	6.2	5.4
Other income	0.1	-	-	-	-	-	0.1	-
Total income	**173.2**	**162.7**	**2.7**	**3.3**	**40.2**	**33.0**	**216.2**	**199.2**
EXPENDITURE								
Programme activities	146.4	155.1	2.1	1.3	30.2	32.2	178.7	188.6
Technical Advisory Programme	-	-	-	-	-	-	-	-
Programme expenditure	146.4	155.1	2.1	1.3	30.2	32.2	178.7	188.6
Other expenditure	0.5	-	-	-	-	-	0.5	-
Total expenditure	**146.9**	**155.1**	**2.1**	**1.3**	**30.2**	**32.2**	**179.1**	**188.6**
Excess of income over expenditure	**26.3**	**7.7**	**0.6**	**2.1**	**10.0**	**0.7**	**36.9**	**10.6**
Prior period adjustments	0.9	(0.4)	-	-	-	-	0.9	(0.4)
Net Excess of income over expenditure	**25.5**	**8.1**	**0.6**	**2.1**	**10.0**	**0.7**	**36.1**	**11.0**
Fund balances at 1 January	145.5	139.8	2.5	0.4	9.0	8.8	157.0	149.1
Savings on prior period obligations	0.1	-	-	-	-	-	0.1	-
Refunds to donors	(5.4)	(2.1)	-	-	-	(0.1)	(5.4)	(2.2)
Transfers within UNFPA resources								
- to Regular resources	(0.1)	-	-	-	(1.2)	(0.6)	(1.3)	(0.7)
- from Regular resources	0.5	(0.2)	-	-	0.1	-	0.6	(0.2)
- to Other resources	-	(0.1)	-	-	-	-	-	(0.1)
- from Other resources	-	-	-	-	-	-	-	-
Fund balance at 31 December	**166.2**	**145.6**	**3.1**	**2.5**	**17.9**	**9.0**	**187.1**	**157.0**

Table 3

Assets, liabilities and fund balances for the year ended 31 December 2006

	Regular resources		Other resources		Total resources	
	2006	2005	2006	2005	2006	2005
	$million	$million	$million	$million	$million	$million
ASSETS						
Cash	21.8	5.2	0.0	0.3	21.8	5.5
Investments	203.5	113.6	263.0	227.0	466.5	340.6
Total cash and investments	**225.3**	**118.8**	**263.0**	**227.3**	**488.4**	**346.1**
Accounts receivable and deferred charges						
Contributions receivable from Governments	1.3	2.5	0.2	0.1	1.4	2.6
Provision for doubtful collection of contributions receivable	(0.1)	(0.1)	-	-	(0.1)	(0.1)
Other	9.9	8.3	0.1	0.3	9.9	8.6
Due from UNDP	-	30.4	-	-	-	30.4
Other assets	7.4	13.1	6.6	7.7	14.0	20.8
TOTAL ASSETS	**243.7**	**172.9**	**269.9**	**235.4**	**513.6**	**408.3**
LIABILITIES						
Contributions received in advance	0.4	0.2	-	-	0.4	0.2
Unliquidated obligations	30.1	34.6	64.2	64.5	94.3	99.1
Accounts payable						
Due to UNDP	44.6	-	-	-	44.6	-
Other	88.0	3.7	7.7	5.8	95.7	9.5
Other liabilities	2.2	10.5	10.7	7.9	12.8	18.5
TOTAL LIABILITIES	**165.3**	**49.1**	**82.5**	**78.3**	**247.9**	**127.4**
Reserves and fund balances						
Operational reserve	72.1	70.2	-	-	72.1	70.2
Reserve for field accommodation	5.0	5.0	-	-	5.0	5.0
Programmable fund balances	1.2	48.6	187.3	157.1	188.6	205.8
TOTAL RESERVES AND FUND BALANCES	**78.4**	**123.9**	**187.3**	**157.1**	**265.7**	**281.0**
TOTAL LIABILITIES AND RESERVES AND FUND BALANCES	**243.7**	**172.9**	**269.9**	**235.4**	**513.6**	**408.3**

Table 4

Regular resources - Contributions in excess of $1.0 million

	2006			2005			Variance		
							Total	Due to exchange gain (loss)	Due to increase / (decrease) in contribution
Donor	Currency	Local	$	Currency	Local	$	$	$	$
Netherlands	Euro	58,538,000	75,241,645	Euro	58,538,000	75,924,773	(683,128)	(683,128)	-
Sweden	Skr	400,000,000	55,174,093	Skr	355,000,000	48,681,245	6,492,848	321,986	6,170,862
Norway	Nkr	262,000,000	40,829,868	Nkr	240,000,000	37,793,070	3,036,798	(427,567)	3,464,365
United Kingdom	£	20,000,000	37,739,208	£	20,000,000	36,469,076	1,270,132	1,270,132	-
Japan	US$	33,257,124	33,257,124	US$	37,491,151	37,491,151	(4,234,027)	-	(4,234,027)
Denmark	DKr	180,000,000	30,954,451	DKr	180,000,000	30,663,329	291,122	291,122	-
Germany	Euro	15,522,500	19,518,161	Euro	15,234,000	19,127,333	390,828	28,597	362,232
Finland	Euro	14,500,000	17,180,095	Euro	14,150,000	18,692,206	(1,512,111)	(1,974,463)	462,351
Canada	C$	14,350,000	12,699,115	C$	14,350,000	11,572,581	1,126,534	1,126,534	-
Switzerland	SWF	12,500,000	10,000,000	SWF	12,500,000	9,765,625	234,375	234,375	-
Ireland	Euro	3,100,000	3,984,576	Euro	2,920,000	3,816,993	167,582	(67,712)	235,294
Spain	Euro	3,000,000	3,952,569	Euro	665,000	797,376	3,155,193	355,385	2,799,808
Belgium	Euro	3,000,000	3,826,531	Euro	3,000,000	3,810,363	16,168	16,168	-
Australia	A$	4,000,000	2,857,143	A$	2,500,000	1,959,248	897,895	(277,653)	1,175,549
New Zealand	US$	2,733,600	2,733,600	US$	2,146,380	2,146,380	587,220	-	587,220
France	Euro	1,850,000	2,385,936	Euro	2,500,000	3,310,112	(924,176)	(63,547)	(860,629)
Luxembourg	Euro	1,150,000	1,362,559	Euro	1,000,000	1,293,661	68,898	(125,151)	194,049
Italy	Euro	1,000,000	1,317,523	Euro	2,000,000	2,509,410	(1,191,887)	62,818	(1,254,705)
Other donors			5,531,304			5,402,146	129,158	-	129,158
Total contributions			360,545,501			351,226,078	9,319,423	87,897	9,231,527

Table 5
Programme activities expenditure by recipient country and region

	Country category	Regular resources 2006 $million	Regular resources 2005 $million	Other resources 2006 $million	Other resources 2005 $million	Total resources 2006 $million	Total resources 2005 $million
Sub-Saharan Africa							
Angola	A	1.9	1.5	0.5	0.5	2.4	2.0
Benin	A	1.8	2.2	-	0.5	1.8	2.7
Burkina Faso	A	1.2	1.8	1.3	0.9	2.5	2.7
Burundi	A	1.1	0.7	-	0.4	1.1	1.1
Cameroon	A	2.9	2.8	0.2	-	3.1	2.8
Cape Verde	A	1.0	0.8	-	-	1.0	0.8
Central African Republic	A	2.7	2.1	0.6	0.2	3.3	2.3
Chad	A	1.6	2.1	0.1	-	1.7	2.1
Comoros	A	0.4	0.4	-	-	0.4	0.4
Congo	A	1.2	0.6	-	-	1.2	0.6
Côte d'Ivoire	A	2.3	1.2	0.7	0.4	3.0	1.6
Democratic Republic of the Congo	A	5.2	5.4	4.2	1.5	9.4	6.9
Equatorial Guinea	A	1.3	1.2	0.7	0.4	2.0	1.6
Eritrea	A	1.1	1.2	0.7	0.8	1.8	2.0
Ethiopia	A	3.6	2.7	0.5	1.4	4.1	4.1
Gambia	A	0.8	0.6	-	-	0.8	0.6
Ghana	A	1.2	2.7	0.3	1.0	1.5	3.7
Guinea	A	1.8	1.4	0.6	-	2.4	1.4
Guinea-Bissau	A	0.8	0.6	0.3	0.5	1.1	1.1
Kenya	A	3.3	3.6	0.3	0.2	3.6	3.8
Lesotho	A	0.5	0.1	-	-	0.5	0.1
Liberia	A	2.3	0.8	0.7	-	3.0	0.8
Madagascar	A	1.5	1.4	-	-	1.5	1.4
Malawi	A	2.0	2.0	2.3	1.6	4.3	3.6
Mali	A	1.9	1.2	0.7	0.5	2.6	1.7
Mauritania	A	2.0	1.8	0.4	0.4	2.4	2.2
Mozambique	A	3.0	2.9	7.1	3.0	10.1	5.9
Niger	A	2.2	2.0	1.5	1.3	3.7	3.3
Nigeria	A	5.5	5.2	3.0	2.8	8.5	8.0
Rwanda	A	0.8	0.8	1.1	1.0	1.9	1.8
Sao Tome & Principe	A	0.4	0.4	-	-	0.4	0.4
Senegal	A	2.6	2.0	0.3	0.4	2.9	2.4
Sierra Leone	A	1.6	1.6	0.9	-	2.5	1.6
Tanzania, United Republic of	A	3.2	3.3	0.4	1.8	3.6	5.1
Togo	A	1.0	0.6	-	-	1.0	0.6
Uganda	A	3.6	3.4	2.0	0.4	5.6	3.8
Zambia	A	1.2	1.8	0.1	-	1.3	1.8
Zimbabwe	A	1.9	1.7	1.5	2.7	3.4	4.4
Total Category A countries		74.4	68.6	33.0	24.6	107.4	93.5
Botswana	B	0.7	0.8	0.2	0.1	0.9	0.9
Gabon	B	0.3	0.1	0.1	-	0.4	0.1
Namibia	B	0.6	0.8	0.1	(0.1)	0.7	0.7
South Africa	B	0.7	0.5	-	0.4	0.7	0.9
Swaziland	B	0.6	0.5	-	-	0.6	0.5
Total Category B countries		2.9	2.7	0.4	0.4	3.3	3.1
Mauritius	C	0.1	-	-	-	0.1	-
Seychelles	O	-	-	-	-	-	-
Total country projects		77.4	71.3	33.4	24.9	110.8	96.6
Regional projects		6.5	6.6	2.7	3.9	9.2	10.5
Total programme activities expenditure		83.9	77.9	36.1	28.8	120.0	107.1

Table 5 (cont'd)

Programme activities expenditure by recipient country and region

	Country category	Regular resources 2006 $million	Regular resources 2005 $million	Other resources 2006 $million	Other resources 2005 $million	Total resources 2006 $million	Total resources 2005 $million
Asia and the Pacific							
Afghanistan	A	3.7	3.2	0.3	1.7	4.0	4.9
Bangladesh	A	6.2	4.7	0.9	0.7	7.1	5.4
Bhutan	A	1.4	2.2	-	-	1.4	2.2
Cambodia	A	2.6	1.9	-	-	2.6	1.9
India	A	13.5	13.1	0.4	0.6	13.9	13.7
Lao People's Democratic Republic	A	1.6	1.2	0.1	-	1.7	1.2
Maldives	A	0.4	0.5	1.1	1.1	1.5	1.6
Myanmar	A	3.4	3.7	0.4	0.3	3.8	4.0
Nepal	A	3.4	4.2	3.1	2.4	6.5	6.6
Pacific Multi Islands	A	1.1	0.9	0.2			
Pakistan	A	6.4	7.8	3.0	1.8	9.4	9.6
Papua New Guinea	A	0.9	0.7	0.1	-	1.0	0.7
Timor-Leste	A	1.4	1.5	0.4	-	1.8	1.5
Total Category A countries		46.0	45.6	10.1	8.6	56.1	54.1
Democratic People's Republic of Korea	B	1.0	0.9	-	-	1.0	0.9
Indonesia	B	4.3	4.3	6.0	11.4	10.3	15.7
Mongolia	B	1.4	1.0	0.3	-	1.7	1.0
Philippines	B	4.8	5.1	0.7	0.5	5.5	5.6
Viet Nam	B	3.5	5.6	0.8	2.0	4.3	7.6
Total Category B countries		15.0	16.9	7.9	13.9	22.9	31.0
China	C	3.6	4.5	0.1	0.2	3.7	4.7
Iran, Islamic Republic of	C	1.7	1.2	0.1	0.3	1.8	1.5
Malaysia	C	0.4	0.3	-	0.2	0.4	0.5
Pacific Multi Islands	C	0.2	0.2	-	0.2	0.2	0.4
Sri Lanka	C	2.0	0.9	4.2	2.0	6.2	2.9
Thailand	C	1.9	1.8	0.1	0.4	2.0	2.2
Total Category C countries		9.8	8.9	4.5	3.3	14.3	12.0
Pacific Multi Islands	O	0.6	0.5	0.1	0.1	0.7	0.5
Total country projects		71.4	71.9	22.6	25.9	94.0	97.6
Regional projects		3.4	3.6	6.5	5.8	9.9	9.4
Total programme activities expenditure		74.8	75.5	29.1	31.7	103.9	107.0

Table 5 (cont'd)

Prrogramme activities expenditure by recipient country and region

	Country category	Regular resources 2006 $million	Regular resources 2005 $million	Other resources 2006 $million	Other resources 2005 $million	Total resources 2006 $million	Total resources 2005 $million
Arab States and Europe							
Djibouti	A	0.7	0.4	-	-	0.7	0.4
Occupied Palestinian Territory	A	13	11	0.3	0.1	16	12
Somalia	A	0.9	0.2	-	0.2	0.9	0.4
Sudan	A	4.5	4.4	6.8	3.7	113	8.1
Yemen	A	19	2.0	2.4	17	4.3	3.7
Total Category A countries		9.3	8.1	9.5	5.7	18.8	13.6
Albania	B	0.3	0.3	0.3	0.1	0.6	0.4
Algeria	B	0.5	0.6	0.3	0.1	0.8	0.7
Armenia	B	0.4	0.5	0.1	0.1	0.5	0.6
Azerbaijan	B	0.8	0.6	0.1	-	0.9	0.6
Bosnia & Herzegovina	B	0.4	0.3	-	-	0.4	0.3
Egypt	B	2.9	18	0.2	0.1	3.1	19
Georgia	B	0.7	0.5	0.6	-	13	0.5
Iraq	B	10	0.8	18	3.9	2.8	4.7
Jordan	B	0.7	0.3	-	-	0.7	0.3
Lebanon	B	0.8	0.3	0.7	0.3	15	0.6
Kazakhstan	B	0.6	0.6	-	-	0.6	0.6
Kyrgyzstan	B	0.6	0.6	0.1	0.2	0.7	0.8
Morocco	B	2.3	19	13	0.8	3.6	2.7
Syrian Arab Republic	B	14	14	11	0.5	2.5	19
Tajikistan	B	0.7	0.7	-	-	0.7	0.7
Tunisia	B	0.5	0.4	0.1	0.1	0.6	0.5
Turkmenistan	B	0.6	0.5	-	-	0.6	0.5
Uzbekistan	B	10	0.9	-	-	10	0.9
Total Category B countries		16.1	13.0	6.5	6.2	22.6	19.2
Belarus	C	0.3	0.3	-	-	0.3	0.3
Bulgaria	C	0.4	0.3	-	-	0.4	0.3
Moldova, Republic of	C	0.3	0.3	0.1	0.1	0.4	0.4
Montenegro[1]	C	-		-			
Romania	C	0.7	0.5	0.1	0.1	0.8	0.6
Russian Federation	C	0.6	0.6	-	-	0.6	0.6
Serbia (and Serbia & Montenegro)[2]	C	-		-			
Turkey	C	0.9	10	0.4	0.1	13	11
Ukraine	C	0.5	0.5	0.3	0.1	0.8	0.6
Total Category C countries		3.7	3.5	0.9	0.4	4.6	3.9
Bahrain	O	-	-	-	-	-	-
Kosovo	O	0.2	0.3	10	0.8	12	11
Latvia	O	-	-	-	-	-	-
Lithuania	O	-	0.1	-	-	-	0.1
Oman	O	0.2	0.2	0.3	-	0.5	0.2
Poland	O	0.1	0.1	-	-	0.1	0.1
Saudi Arabia	O	-	-	-	-	-	-
United Arab Emirates	O	-	-	-	-	-	-
Total Category O countries		0.5	0.7	13	0.8	18	15
Total country projects		29.7	25.3	18.2	13.1	47.9	38.2
Regional projects		2.8	3.1	2.3	0.9	5.1	4.0
Total programme activities expenditure		32.5	28.4	20.5	14.0	53.0	42.2

[1] Montenegro declared itself independent from Serbia on 3 June 2006 and was accepted as a United Nations Member State by General Assembly resolution A/ RES/ 60/ 264 on 28 June 2006.

[2] The membership of Serbia and Montenegro in the United Nations was continued by the Republic of Serbia, following Montenegro's declaration of independence. For presentational purposes, the expenditures reported for 2006 include those of Serbia and Montenegro for the first part of the year and of the Republic of Serbia for the latter part of the year. Expenditures for 2005 are for Serbia and Montenegro.

Table 5 (cont'd)

Programme activities expenditure by recipient country and region

		Regular resources		Other resources		Total resources	
	Country Category	2006 $million	2005 $million	2006 $million	2005 $million	2006 $million	2005 $million
Latin America and the Caribbean							
Bolivia	A	0.9	1.0	0.8	0.5	1.7	1.5
Haiti	A	2.3	2.3	1.6	1.9	3.9	4.2
Nicaragua	A	1.5	1.4	1.1	1.1	2.6	2.5
Total Category A countries		4.7	4.7	3.5	3.5	8.2	8.2
Brazil	B	0.8	0.7	0.5	0.4	1.3	1.1
Caribbean, English- and Dutch-speaking	B	1.4	1.1	2.1	0.1	3.5	1.2
Colombia	B	0.8	0.7	0.8	0.4	1.6	1.1
Costa Rica	B	0.5	0.4	0.1	0.2	0.6	0.6
Dominican Republic	B	0.8	0.8	0.1	-	0.9	0.8
Ecuador	B	0.9	0.9	-	-	0.9	0.9
El Salvador	B	0.7	0.7	0.7	0.1	1.4	0.8
Guatemala	B	0.6	0.7	3.3	0.8	3.9	1.5
Honduras	B	1.3	1.3	0.6	1.4	1.9	2.7
Panama	B	0.5	0.5	-	-	0.5	0.5
Paraguay	B	0.9	0.8	0.2	-	1.1	0.8
Peru	B	1.4	1.3	11.3	20.8	12.7	22.1
Uruguay	B	0.6	0.5	-	-	0.6	0.5
Venezuela	B	1.1	0.8	1.8	-	2.9	0.8
Total Category B countries		12.1	11.0	21.6	24.3	33.8	35.4
Argentina	C	0.5	0.5	-	-	0.5	0.5
Chile	C	0.1	0.2	-	-	0.1	0.2
Cuba	C	0.6	0.7	-	-	0.6	0.7
Mexico	C	1.1	1.1	1.2	1.1	2.3	2.2
Total Category C countries		2.3	2.5	1.2	1.1	3.5	3.6
Total country projects		19.1	18.2	26.3	28.9	45.4	47.1
Regional projects		2.9	3.3	0.7	0.5	3.6	3.9
Total programme activities expenditure		22.0	21.5	27.0	29.4	49.0	51.0

Table 6

Regular resources - Analysis of biennial support budget (1995 - 2006)

Year	Regular resources		Net biennial support budget			Net biennial support budget as a percentage of		Management & administration as a percentage of	
	Total income $million	Total expenditure $million	Support services $million	Management & administration $million	Total $million	Income %	Expenditure %	Income %	Expenditure %
1995	312.6	312.1	37.6	12.6	50.2	16.1%	16.1%	4.0%	4.0%
1996	308.8	300.1	39.5	13.3	52.8	17.1%	17.6%	4.3%	4.4%
1997	288.8	303.1	43.0	15.3	58.3	20.2%	19.2%	5.3%	5.0%
1998	275.1	299.8	43.7	11.1	54.8	19.9%	18.3%	4.0%	3.7%
1999	249.8	276.1	46.3	18.6	64.9	26.0%	23.5%	7.4%	6.7%
2000	264.0	211.0	47.2	9.2	56.4	21.4%	26.7%	3.5%	4.4%
2001	268.6	254.2	47.2	9.9	57.1	21.3%	22.5%	3.7%	3.9%
2002	260.1	292.9	50.8	14.6	65.4	25.1%	22.3%	5.6%	5.0%
2003	292.3	270.8	52.2	15.3	67.5	23.1%	24.9%	5.2%	5.7%
2004	331.6	318.6	53.9	16.4	70.3	21.2%	22.1%	4.9%	5.1%
2005	365.8	334.7	59.4	19.2	78.6	21.5%	23.5%	5.2%	5.7%
2006	389.3	357.4	65.2	21.8	87.0	22.4%	24.3%	5.6%	6.1%

Table 7

Regular resources - Movements in reserves and fund balances (1997 - 2006)

	1997 $million	1998 $million	1999 $million	2000 $million	2001 $million	2002 $million	2003 $million	2004 $million	2005 $million	2006 $million
Operational reserve										
Balance at 1 January	63.0	63.0	49.9	24.0	52.0	51.7	50.0	57.7	64.5	70.2
Transfer (to) / from programmable fund	-	(13.1)	(25.9)	28.0	(0.3)	(1.7)	7.7	6.8	5.7	1.9
Balance at 31 December	63.0	49.9	24.0	52.0	51.7	50.0	57.7	64.5	70.2	72.1
Programmable fund										
Balance at 1 January	27.1	11.1	-	-	25.2	39.9	6.6	20.0	25.0	48.6
Net excess / (Deficit) of income over expenditure	(14.3)	(24.2)	(26.7)	53.2	14.4	(33.6)	21.7	12.9	30.6	32.2
Transfer to / (from) other resources	(1.7)	-	0.8	-	-	(1.4)	(0.6)	(1.1)	-	(0.5)
Transfer (to) / from operational reserve	-	13.1	25.9	(28.0)	0.3	1.7	(7.7)	(6.8)	(5.7)	(24.5)
Savings on prior period obligations	-	-	-	-	-	-	-	-	(1.3)	2.5
Prior Period Staff Related Benefits	-	-	-	-	-	-	-	-	-	(57.1)
Balance at 31 December	11.1	-	-	25.2	39.9	6.6	20.0	25.0	48.6	1.2
Reserve for field accommodation	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Fund balances at 31 December	79.1	54.9	29.0	82.2	96.6	61.6	82.7	94.5	123.8	78.3